Supreme Court, U.S.
FILED
DEC 1 1994
OFFICE OF THE CLERK

(2)

CASE NUMBER 94 - 837

UNITED STATES SUPREME COURT

OCTOBER, 1994 TERM

LE BARON DENNIS, PETITIONER

vs.

AUDREY H. DENNIS, RESPONDENT

Petition for Writ of Certiorari
To The United States Court of Appeals
For The Fifth Circuit

RESPONSE OPPOSING PETITION FOR WRIT OF CERTIORARI

Counsel for Respondent:

Marita Montgomery Emmett
LeLaurin, Emmett & Kessler, L.L.P.
3737 Broadway, Suite 295
Post Office Box 90051
San Antonio, Texas 78209
(210) 828-5505

30 pp

QUESTIONS PRESENTED FOR REVIEW

ISSUE ONE

The Petition for Writ of Certiorari describes its Point One as a question of the "standard of review", but the gravamen of Issue One follows:

Does the Parol Evidence Rule preclude a bankruptcy judge from hearing all pertinent evidence to determine the dischargeability of a family support obligation? If so, was the error waived by not raising the issue before now?

ISSUE TWO

Does the Collateral Estoppel Doctrine preclude a bankruptcy judge from hearing all pertinent evidence to determine the dischargeability of a family support obligation?

TABLE OF CONTENTS

QUESTIONS PRESENTED FOR REVIEW ....(i)

TABLE OF CONTENTS .....(ii)

TABLE OF AUTHORITIES .....(iii)

RESPONSE TO CERTIORARI REQUEST 1

STATEMENT OF THE CASE.....2

SUMMARY OF THE ARGUMENT.....9

ARGUMENTS AND AUTHORITIES.....12

A. Re-Statement of the Issues.....12

B. Point 1: The Fifth Circuit Decision Below Does Not Contradict Decisions By Other Circuits.....13

C. Point 2: The Parol Evidence Rule Should Not Prevent a Bankruptcy Judge From Determining The Dischargeability of a Family Support Obligation According to Federal Law Standards 19

D. Point 3: The Collateral Estoppel Doctrine Does Not Apply To This Debt Because The Issues Are Not Identical To The Bankruptcy Concepts 27

SUMMARY.....29

TABLE OF AUTHORITIES

CASES

Adams v. Zentz, 963 F.2d 197 (8th Cir. 1992) 21

Benich, In re, 811 F.2d 943 (5th Cir. 1987) 15, 21, 22

Biggs, In re, 907 F.2d 503 (5th Cir. 1990) 15

Brody, In re, 3 F.3d 35 (2nd Cir. 1993) 1, 17, 21, 22, 23

Brown v. Felsen, 442 U.S. 127 (1979) 28

Davidson, In re, 947 F.2d 1294 (5th Cir. 1991) 21, 24, 25

Dennis, In re, 25 F.3d 274 (5th Cir. 1994) 1, 12, 14, 16, 21, 27, 28

Gianakas, In re, 917 F.2d 759 (3rd Cir. 1990) 21, 22

Joseph, In re, 16 F.3d 86 (5th Cir. 1994) 15

Long, In re, 794 F.2d 928 (4th Cir. 1986) 18, 21

Nunnally, In re, 506 F.2d 1024 (5th Cir. 1975) 15, 21

Roberts v. Poole, 80 B.R. 81 (D.C. N.D. Tex. 1987) 22, 23

Robinson, In re, 122 B.R. 502 (Bkrtcy. W.D. Tex. 1990) 15

Sampson, In re, 997 F.2d 717 (10th Cir. 1993) 21

Seibert, In re, 914 F.2d 102 (7th Cir. 1990) 21

Smith, In re, 97 B.R. 326 (Bkrtcy. N.D. Tex. 1989) 15

Stout v. Prussel, 691 F.2d 859 (9th Cir. 1982) 21

Tilley v. Jessee, 789 F.2d 1074 (4th Cir. 1986) 14, 15, 17, 18

Yeates, In re, 807 F.2d 874 (10th Cir. 1986) 14, 15, 16, 17

STATUTES AND RULES

11 U.S.C. § 523(a)(5) 2, 7, 8, 19, 22, 26

F. R. Civ. P. 46 24

LEGISLATIVE HISTORY

H.R. Rep. No 595, 95th Cong., 2nd Sess. 364 (1978) 19, 27

S. Rep. No. 95-989, 95th Cong., 2nd Sess. 79 (1978) 19, 27

RESPONSE TO CERTIORARI REQUEST

Respondent respectfully requests that this court deny the Petition for Writ of Certiorari because the Fifth Circuit decision, Dennis v. Dennis, 25 F.3d 274 (5th Cir. 1994), does not contradict decisions by other circuit courts. In fact, it agrees with the only directly comparable decision. In re Brody, 3 F.3d 35 (2nd Cir. 1993), rejected an identical argument that pre-bankruptcy labels preclude a bankruptcy court's consideration of all evidence in deciding the dischargeability of a divorce-related obligation.

Brody involved both the parol evidence rule and the collateral estoppel doctrine. Dennis below involved only the collateral estoppel doctrine. The gist of both theories,

however, is an evidentiary tactic to impose pre-bankruptcy labels to avoid examination of the bankruptcy nature of a family support debt.

The Petition for Writ of Certiorari reads as if this case involved serious questions about the admissibility of evidence when, in fact, the issue was not raised below. It is simply a last-chance alternative for contending that pre-bankruptcy labels should preclude a bankruptcy judge from hearing all pertinent evidence in determining the dischargeability of a family support obligation under 11 U.S.C. § 523(a)(5).

STATEMENT OF THE CASE

This case culminates a long history. The parties married each other in 1954 when they were both 23

years old. LeBaron was a medical student at Harvard. Joyce completed two years of college, then switched to typing school so that she could work after they were married. She worked clerical jobs to pay their living expenses while he finished his medical training.

Once licensed, LeBaron was obligated to serve in the military. He joined the United States Air Force and was first assigned to South Carolina. Joyce felt pressured to quit working when she became a military doctor's wife. Thus, in 1957, Joyce began her career of volunteer work in officer's wives' clubs and hospital work. As the mother of three children, she was active in Girl Scouts and youth sports. She spent the next 28 years working as a wife and mother.

They moved often for new military assignments and for Dr. Dennis to receive additional surgical training or specialties. While in the Air Force, Dr. Dennis was certified in general surgery and plastic surgery and was trained in microsurgery.

When Dr. Dennis retired from the Air Force in 1981, he was a full colonel making approximately $60,000 per year. His income rose dramatically after entering private practice as a plastic surgeon. By 1985, the gross income on their tax return was more than $322,000, including approximately $32,500 in Air Force retirement.

Dr. Dennis filed the divorce case in late 1985. The parties agreed that, pending the divorce decree, Joyce Dennis should receive the entire monthly military retirement check of

almost $3,000, plus $200 from Dr. Dennis.

At age 54, Joyce had no independent income, no job skills and no prospects. By contrast, the 1986 tax return of Dr. Dennis and his new wife, Margaret Dennis, reflected gross income of $332,500.

Divorce negotiations were stalled in July, 1986, when trial was just days away. They had agreed to split the monthly military retirement, but Joyce did not know if she could live on $1,500 per month, given the expenses she would be accepting. Even during the divorce she had almost twice that amount. Then Dr. Dennis offered to pay the income taxes attributable to her portion of the military retirement. That was worth another $300 to $400 per month at the time. She agreed to the

offer, which was embodied by a separate letter ("Tax Agreement"). The divorce settlement consisted of the primary settlement plus the Tax Agreement.

LeBaron Dennis, M.D., has never paid a penny of the Tax Agreement obligation. He decided to breach the obligation shortly after making it but he did not tell Joyce, who assumed he was paying the IRS directly until late 1988, when the IRS served its audit notice and subpoena. She had to fight the IRS audit through an appeal, then she filed state court litigation against LeBaron Dennis for the tax obligations accrued through June, 1991. LeBaron Dennis agreed to a judgment for $28,500, which was docketed on January 3, 1992. The Agreed Judgment recited his unpaid obligations, then recited that the obligation was a "property

settlement" debt. Four days later, two business days, the doctor filed a Chapter 7 Case and then sued Joyce to discharge his Tax Agreement obligations.

The bankruptcy judge ruled that the Tax Agreement obligation was not dischargeable because it was "alimony, support or maintenance" within the meaning of Bankruptcy Code Section 523(a)(5). The bankruptcy judge knew that he was not bound by the labels used by the parties in the prior state court proceedings. He considered all the circumstances of the marriage and divorce to arrive at his ruling.

Dr. Dennis appealed rather than pay. In the District Court, he argued that the doctrine of collateral estoppel should have prevented the bankruptcy judge from hearing pertinent

evidence to determine the bankruptcy nature of his Tax Agreement obligation. The district court agreed, overruling all Section 523(a)(5) cases and legislative history in a footnote without discussion. Joyce Dennis appealed to the Fifth Circuit, which reversed the district court and rendered judgment for Joyce. The Fifth Circuit ruled that the doctrine of collateral estoppel did not preclude the bankruptcy court's traditional inquiry under 11 U.S.C. § 523(a)(5), the family support exception to a bankruptcy discharge.

Again, Dr. Dennis appealed rather than pay. He has sought to avoid this obligation more than eight years through seven judicial proceedings.

SUMMARY OF THE ARGUMENT

All case authorities agree that pre-bankruptcy labels on a divorce-related obligation may be some evidence, but are not conclusive evidence, of the bankruptcy nature of the obligation. Whether arguing the parol evidence rule or the collateral estoppel doctrine, Petitioner continues to suggest that the bankruptcy judge below was strictly bound by labels arising from state law matters. Especially in Texas, such labels are inappropriate because Texas law does not authorize alimony. Thus, substantially all divorce-related obligations are routinely labelled as "property settlements." It is clear, however, that the bankruptcy nature of such debts are to be determined under federal law.

The legislative history to Bankruptcy Code Section 523(a)(5) specifically directs bankruptcy courts to decide the dischargeability of divorce-related obligations using federal law, not state law. This legislative mandate has been carried out in generations of case law, all of which have allowed the bankruptcy court to use federal law standards to determine whether a particular obligation is nondischargeble as alimony or support, or, on the other hand, dischargeable as a property settlement obligation.

Fifth Circuit case templates guide Texas bankruptcy courts. If labels were conclusive, all divorce obligations in Texas would be later dischargeable in bankruptcy because only "property settlements" may be

imposed due to the traditional prohibition of alimony under Texas state law. Despite the absence of authority, LeBaron Dennis continues to contend that pre-bankruptcy labels precluded the bankruptcy judge from conducting the traditional plenary inquiry in determining the dischargeability of the divorce-related tax obligation. The Arguments and Authorities below show, first, that there is no conflict among circuits which justifies certiorari in this case; second, that the parol evidence rule does not preclude a bankruptcy court analysis of a divorce debt; and third, that the collateral estoppel doctrine does not preclude a bankruptcy court analysis of a divorce debt.

ARGUMENTS AND AUTHORITIES

A. Re-Statement of the Issues.

Three issues arise in this appeal. The threshold issue is whether the Fifth Circuit decision in Dennis contradicts decisions by other circuit courts. As discussed below, the Dennis decision does not contradict any other circuit decision; thus, certiorari is not appropriate in this case.

On a substantive level, the Petition for Writ of Certiorari asserts the evidentiary conclusiveness of pre-bankruptcy labels, even though the dischargeability of family support obligations is a matter of federal law. Issue One of the Petition contends that the parol evidence rule should have stopped the bankruptcy judge from considering all pertinent evidence in the dischargeability litigation.

Petitioner waived any error by failing to previously pose this objection. Issue Two of the Petition contends that the collateral estoppel doctrine should have stopped the bankruptcy judge from considering all pertinent evidence in the dischargeability litigation. The arguments and authorities below show that the Fifth Circuit correctly decided that the bankruptcy judge was free to consider all pertinent evidence to determine whether LeBaron Dennis's Tax Agreement obligation to Joyce Dennis would be discharged in his bankruptcy.

B. POINT 1: THE FIFTH CIRCUIT DECISION BELOW DOES NOT CONTRADICT DECISIONS BY OTHER CIRCUITS.

Respondent Joyce Dennis respectfully disagrees with the

Petition for Writ of Certiorari (the "Petition") which states that the Fifth Circuit decision below conflicts with two decisions by other circuits. The Petition mistakenly represents that the Fifth Circuit decision below contradicts In re Yeates, 807 F.2d 874 (10th Cir. 1986) and Tilley v. Jessee, 789 F.2d 1074 (4th Cir. 1986), both of which are bankruptcy cases where an ex-husband attempted to discharge his divorce-related debts to his ex-wife. Those cases discuss the evidentiary value of a pre-bankruptcy agreement which labelled a divorce debt, i.e., whether the label was binding in later dischargeability litigation in bankruptcy court.

The decision in Dennis below does not conflict with either the Yeates

case or the Tilley case.[1] There are two major distinctions between the Fifth Circuit decision below and the two cases cited by petitioner:

(1) Both Yeates and Tilley dealt with the Parol Evidence Rule because it had been raised at lower levels of the case. In this case, Petitioner never argued the Parol Evidence Rule at trial, in the district court or in the Fifth Circuit. Before now, the case

---

[1] The Petition mixes in In re Joseph, 16 F.3d 86 (5th Cir. 1994), as if it were actually the decision being appealed here. Joseph was a seven-paragraph decision which ruled that pre-bankruptcy labels are not binding on a bankruptcy judge in later dischargeability litigation, especially in Texas. In ascertaining the federal nature of the debt, a bankruptcy judge may consider the divorcing parties' relative earning capacity, job skills, health, and the like. Joseph, 16 F.3d at 87. This continues a long line of Texas cases under Bankruptcy Code Section 523(a)(5). Matter of Biggs, 907 F.2d 503 (5th Cir. 1990); Matter of Benich, 811 F.2d 943 (5th Cir. 1987); In re Nunnally, 506 F.2d 1024 (5th Cir. 1975); In re Robinson, 122 B.R. 502 (Bkrtcy. W.D. Tex. 1990); In re Smith, 97 B.R. 326 (Bkrtcy. N.D. Tex. 1989).

involved only the doctrine of collateral estoppel.

(2) As a second distinction, both cases cited as "contrary decisions" were decided in states which sanction alimony. However, as the Fifth Circuit noted,

> "The [Dennis] divorce decree, to be consistent with Texas law, could characterize the property distribution as nothing other than a property settlement. ... The county court, to be consistent with Texas law, could find nothing [but that] ... the property transfer constituted a property settlement."

Dennis, 25 F.3d at 279.

Upon more detailed analysis of the two "contrary" cases cited by Petitioner, it is apparent that the two decisions are not contrary at all. In re Yeates, 807 F.2d 874 (10th Cir.

1986), rejected the label placed by the parties on the husband's divorce obligation, although they considered the label as one of many pieces of evidence. In Yeates, the obligation was nondischargeable as alimony or support. That is exactly the ruling of the Brody decision by the Second Circuit, which acknowledges that a bankruptcy judge may consider all pertinent evidence in ascertaining the true nature of the divorce-related debt in order to determine the dischargeability of the debt. Brody, 3 F.3d at 38. It also corresponds with the decision below.

On the other hand, in Tilley v. Jessee, 789 F.2d 1074 (4th Cir. 1986), the Fourth Circuit accepted the pre-bankruptcy labels crafted by the

parties.[2] The agreement in Tilley provided, under Virginia law, that the husband owed a certain monthly amount in alimony (held dischargeable) and a second amount in property settlement for which he received quitclaim deeds to realty (held nondischargeable). Tilley can be distinguished. In Tilley, there was an elaborately-drafted separation agreement. In the Dennis divorce case and subsequent judgment, the "property settlement" language comes straight from Texas family law form books.

All in all, there is no conflict among the Dennis decision below and the

---

[2] The Tilley case is probably the only circuit decision which acknowledges the parol evidence rule in dischargeability litigation. Only one month later, the Fourth Circuit ruled that the bankruptcy nature of a divorce-related obligation is a matter of federal law, not state law. Long v. West (In re Long), 794 F.2d 928, 929 (4th Cir. 1986) (jury award in divorce case held not dischargeable).

decisions of other circuits. All agree that the bankruptcy nature of a divorce debt is a matter of federal law to be determined by the bankruptcy judge.

C. POINT 2: THE PAROL EVIDENCE RULE SHOULD NOT PREVENT A BANKRUPTCY JUDGE FROM DETERMINING THE DISCHARGEABILITY OF A FAMILY SUPPORT OBLIGATION ACCORDING TO FEDERAL LAW STANDARDS.

The legislative history of Section 523(a)(5) states that, "What constitutes alimony, maintenance, or support, will be determined under the bankruptcy laws, not State law." H.R. Rep. No. 595, 95th Cong., 2nd Sess. 364 (1978); S. Rep. No. 95-989, 95th Cong., 2nd Sess. 79 (1978). Nevertheless, Petitioner now raises an evidentiary objection that the labels used in the prior state court proceedings should preclude a bankruptcy court from

hearing all pertinent evidence to determine the bankruptcy nature of the obligation. In the district court below, Petitioner asserted collateral estoppel, i.e., that the bankruptcy court was estopped from re-examining the nature of Dr. Dennis's debt because the state court had already examined and ruled on the identical issue.

The decision by the Fifth Circuit below ruled that collateral estoppel did not apply in the dischargeability litigation because the bankruptcy nature of the debt was not the "identical issue" as in the prior state court cases.

"Bankruptcy courts must...look beyond the labels which state courts--and even parties themselves--give obligations which debtors seek to have discharged." Dennis, 25 F.3d at 277-78, & n. 5.[3]

The Fifth Circuit decision below agrees precisely with the most comparable circuit decision. In re Brody, 3 F.3d 35 (2nd Cir. 1993), ruled that the doctrine of collateral estoppel did not prevent a bankruptcy court from determining, de novo, the dischargeability of a family support

---

[3] The Fifth Circuit decision below cited the following cases as authority for its finding that "no other circuit to review this issue has ever taken a contrary view," i.e., that all circuits agree that a bankruptcy court must look beyond labels used by state courts and the parties themselves. In re Brody, 3 F.3d 35, 39 (2nd Cir. 1993); In re Sampson, 997 F.2d 717, 722 (10th Cir. 1993); Adams v. Zentz, 963 F.2d 197, 199 (8th Cir. 1992); In re Gianakas, 917 F.2d 759, 762 (3rd Cir. 1990); In re Seibert, 914 F.2d 102, 106 (7th Cir. 1990); In re Long, 794 F.2d 928, 930 (4th Cir. 1986); Stout v. Prussel, 691 F.2d 859, 861 (9th Cir. 1982), in addition to the following Fifth Circuit decisions: In re Davidson, 947 F.2d 1294, 1296 (5th Cir. 1991); In re Benich, 811 F.2d 943, 945 (5th Cir. 1987); and In re Nunnally, 506 F.2d 1024, 1027 (5th Cir. 1975).

obligation under 11 U.S.C. § 523(a)(5). The Brody husband also argued that the parol evidence rule should have cut short the bankruptcy judge's inquiry into the bankruptcy nature of the divorce-related debt. The Second Circuit rejected his contention.

> "The parol evidence rule does not apply in cases such as the instant one, and factual inquiry under section 523(a)(5) is not limited to the four corners of a separation agreement or divorce decree." Brody, 3 F.3d at 38-39; citing In re Gianakas, 917 F.2d 759, 762-63 (3rd Cir. 1990); In re Benich, 811 F.2d 943, at 945 & n. 6 (5th Cir. 1987), among others.

Since the dischargeability of a divorce-related obligation is a matter of federal law, the parol evidence rule and other contract law principles are not applicable to the bankruptcy forum. Roberts v. Poole, 80 B.R. 81, 86 (D.C.

N.D. Tex. 1987), citing the legislative history to 11 U.S.C. § 523(a)(5). A label placed upon a debt by a divorce decree or other writing has probative value, but the characterization is not determinative, even where the characterization is unambiguous. Id., 80 B.R. at 86. This is especially true in Texas, where substantially all divorce-related debts will be characterized as property-settlement obligations.

In summary, the parol evidence rule does not provide a basis for the granting of certiorari in this case because the Fifth Circuit decision below does not conflict with any other circuit decision. In fact, it agrees precisely with the only other decision directly on point. Brody, supra. The Fifth Circuit decision below did not

address the parol evidence rule because LeBaron Dennis, Petitioner, never before raised the concept. Under Federal Rule of Civil Procedure 46 and its case law, any evidentiary objection not timely and specifically made is waived on appeal.

Point One of the Petition also suggests that another theory, "quasi-estoppel," requires enforcement of the pre-bankruptcy labels as per In re Davidson, 947 F.2d 1294 (5th Cir. 1991).[4] Quasi-estoppel forbids a party from accepting the benefits of a transaction and then subsequently

---

[4] In Davidson, a five-year marriage ended with a settlement agreement requiring the husband to make large monthly payments for ten years. Their agreement labelled the payments as alimony, but other aspects of the same obligation resembled a property settlement. He paid the first three years, and deducted them on his income tax returns as alimony. When he later filed bankruptcy, the Fifth Circuit ruled that the payments were alimony since Mr. Davidson had deducted them.

taking an inconsistent position to avoid the corresponding obligations. Davidson, 948 F.2d at 1297. Since Mr. Davidson had accepted the tax benefits of the "alimony" payments, he could not escape the bankruptcy effects of his conduct. The Fifth Circuit pointedly declined to reward that debtor's attempt to manipulate and deceive both the tax and bankruptcy codes. Id.

Quasi-estoppel might also be present in the case at bar. LeBaron Dennis has accepted all of the benefits and continues to try to escape the corresponding obligations. First he used the Tax Agreement to escape trial of the divorce case. Then he deducted as alimony Joyce's half of the military pension. He decided to breach the tax agreement as soon as he learned the tax payments would not be useful on his

income tax returns, but he never mentioned it to Joyce.

After Joyce went through an IRS audit and appeal, she had to sue him in state court to enforce the 1986 Tax Agreement. He agreed to a judgment and the lawyers used a "property settlement" clause, perhaps in an effort to prevent a repeat of his prior tax ploys. Now he argues that the property settlement label should excuse him from ever paying the Tax Agreement. This sort of scheme contradicts the very nature of the equity-based bankruptcy system, especially those underlying Code Section 523(a)(5). As in Davidson, the actions of LeBaron Dennis must estop him from accepting the benefits without the consequent responsibilities. This debt is not dischargeable.

D. POINT 3: THE COLLATERAL ESTOPPEL DOCTRINE DOES NOT APPLY TO THIS DEBT BECAUSE THE STATE LAW LABELS ARE NOT THE SAME ISSUES AS THE BANKRUPTCY CONCEPTS.

No case authority supports LeBaron Dennis's argument that collateral estoppel should have decided this dischargeability litigation. The determination of whether a divorce-related debt is nondischargeable is a matter of federal law. Legislative History to §523(a)(5), supra. Parties and state courts do not generally label obligations with federal bankruptcy standards in mind. Dennis, 25 F.3d at 278. Even if a state court reviews an issue similar to one within the nondischargeability provision of the bankruptcy code, the state-law concept will probably differ from the specific federal bankruptcy doctrine in

question. Id., citing Brown v. Felsen, 442 U.S., 127, 135 (1979). These fundamental differences are especially valid in Texas divorce cases, "which has no such animal as alimony." Id., and the authorities cited therein.

Collateral estoppel applies in bankruptcy dischargeability litigation only if, inter alia, the first tribunal made specific, subordinate, factual findings on the precise bankruptcy dischargeability issue in question--that is, an issue which encompasses the same prima facie elements as the bankruptcy issue--and the facts supporting the court's findings are discernible from the first court's record. Dennis, 3 F.3d at 278, and the authorities cited therein.

In this case, however, the collateral estoppel doctrine does not

apply because, first, the issue was not identical and second, the state court tribunals had no evidence upon which to base their recitations. Id. at 278-79. In summary, collateral estoppel did not preclude the bankruptcy court's consideration of the bankruptcy nature of this divorce-related obligation.

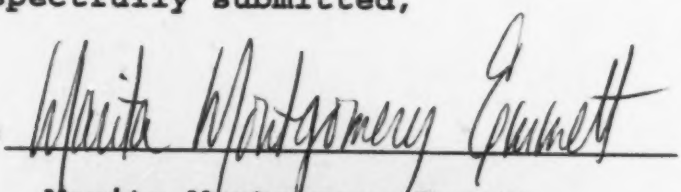
SUMMARY

All in all, a bankruptcy court is free to consider all pertinent evidence in determining the dischargeability of a divorce-related obligation because that is the federal law standard mandated by legislative directive. Pre-bankruptcy labels on a family support obligation may be some evidence of the nature of the debt, but are not binding on the bankruptcy court. Generations of bankruptcy cases have so held. The Fifth Circuit decision below

continues the unbroken line of case authority.

Respondent Joyce Dennis respectfully prays that this court deny the Petition for Writ of Certiorari filed by LeBaron Dennis and grant her any relief to which she is entitled.

Respectfully submitted,

By: 

Marita Montgomery Emmett
LeLaurin, Emmett & Kessler, L.L.P.
Counsel for Respondent
3737 Broadway, Suite 295
Post Office Box 90051
San Antonio, Texas 78209
(210) 828-5505 Telephone
(210) 828-7725 Facsimile